Index to Volume 134 January to December 2001

TOPICAL INDEX

COLUMNS

ECONOMIC OUTLOOK BY MARCEL CÔTÉ Big is back! (Oct), 72 Canada's infrastructure crisis (Nov), 72 Curing our healthcare system (Sept), 72 Customer comes first, The (Jun/Jul), 64 Go with the merger flow (Jan/Feb), 64 Morning after, The (Mar), 68 Should governments intervene? (Aug), 60 Valuable legacy, A (Apr), 72 War against poverty, The (Dec), 60 Who's auditing the auditor? (May), 68

INSIDE OUT BY CHRISTIAN BELLAVANCE Best and brightest, The (Apr), 2 Clean act to follow, A (Oct), 2 Different world, A (Nov), 2 Governing corporations (Aug), 2 Netting those taxes (Mar), 2 Next boom, The (May), 2 Serving you better on site (Dec), 2 Technology 2001 (Sept), 2 Top of the list (Jan/Feb), 2 We provide book value (Jun/Jul), 2

OFF THE RECORD BY GÉRARD BÉRUBÉ Irish model, The (May), 7 Is our inflation target too tight? (Jun/Jul), 9 Nortel, one year later (Sept), 6 Now's the time to pay (Jan/Feb), 6 One size fits all (Oct), 6 To hedge or not to hedge? (Mar), 8 Turbulent times (Dec), 4 Unfinished business (Aug), 5 We must curb speculation (Apr), 12 Who owns these surpluses? (Nov), 6

FEATURES

10 steps to effective cost management, J. McMahon Zeroing in on those non-essential expenses (May), 34 2001 buyer's guide, M. Burns Get the lowdown on mid-market accounting systems (Sept), 27 Avoiding liability, M. Paskell-Mede Best protection for directors are good reporting and monitoring systems (Jan/Feb), 29 Back to business, Y. Barcelo E-commerce is alive and well, but it's got a new ticker: B2B (Sept), 16 Cultural GAAP, The, B. Dutrisac Explaining our accounting rules and tax laws to clients from other backgrounds (May), 18

e-lessons learned, J.D. Andrews & S. Freeman Internet-enabled learning is revolutionizing training at the Big Five (Sept), 22 Eves wide shut, W.A. Bradshaw Must directors be the last to know when something is wrong? (Jan/Feb), 24 From boys club to culture club, S. Hally If the Saucier committee has its way, we may see changes in the structure of Canada's boards of directors (Aug), 14 Gene counters, The, J. Middlemiss CAs in the booming biotech industry (May), 26 Greasy money, P. McLaughlin If you "grease" palms to secure a contract, you may not slip by the law (Oct), 26 Hold that Tiger!, B. Munday Just a few years ago, the Hamilton Tiger-Cats were on the verge of collapse. Now they've become winners again, thanks in large part to CEO David Macdonald (Nov), 18 Is it R.I.P. for MDPs?, J. Middlemiss Regulators seem to have put a damper on the drive to multidisciplinary practices (Mar), 26 Just grin and bear it, G. Anderson When the markets are in the doldrums, just remember: when it comes to investing, long-term thinking usually pays off in the end (Nov), 26 Keeping your hands clean, E. Lavoie & G. Leclerc What Canada's new Proceeds of Crime Act means for CAs (Oct), 35 Mr. Turnaround, R. Lewandowski Profile of Robert Chevrier (Jun/Jul), 28 Net tax nightmare, The, R. Lewandowski In the digital world, taxation is confusing to the point of chaos (Mar), 18 Spin cycle, The, P. McLaughlin Canada is cracking down on money laundering, but can it outwit the criminal mind? (Oct), 20 Tech the halls, I. Rabinovitch During the holiday season, our thoughts

often turn to gift-giving. This year, why not

I. Rabinovitch This year's most important IT

take your inspiration from our selection

of cutting-edge tech toys? (Dec), 12

What happens to top students after

Top ten tech issues for 2001, The,

Testing the metal, A.M. Greene

the UFE? (Apr), 30

Dirt on dot.cons, The, A. Stewart &

look at online firms (Jun/Jul), 22

P. McLaughlin Regulators step in for closer

issues for CAs (Jan/Feb), 17 Will Time fly?, D.L. Andrews The Chrapko brothers and partner Val Pappes made headlines when they sold The DocSpace Co. Inc. for a cool \$811 million last year. Now they're investing their money (and brains) in an Edmonton-based venture called Time Industrial Inc. (Dec), 18 Who's running the store?, C.K. Bart Too many boards of directors focus on finances, while neglecting strategy (Aug), 22 X-filers, The, O. Chigbo Mr. Snafu dispenses wisdom to CAs during tax return season (Apr), 24

PEGIII APS

ASSURANCE

Update on offerings, D. Jeffreys & J. Kirkwood (Dec), 24

Interim financial statements

Timely guidance, J.M.M. Kirkwood (Aug), 35

Law

Fair shares, M. Paskell-Mede (Nov), 31

Marketing strategies

Firm plan for winning clients, A, B. Stewart (May), 41

Public sector

Foreign exchange, domestic distress, S. Waterson (Mar), 39

CONTROL

Loyal opposition, P. Bradshaw & P. Jackson (Sept), 35 Out of the shadows, B. Hayman (Oct), 47

Education

Power and the criteria of control, D.J. Cooper & Y. Gendron (Mar), 33

Management

Fine line, The, P. Jackson (May), 43 Go fast, slow down, W.A. Bradshaw & P. Jackson (Jan/Feb), 37 Managing risk for success, J. Rose (Mar), 32 Measuring social responsibility, L. Leduc (Aug), 33

Power of the question, The, H. Lindsay (Jun/Jul), 39 Risk culture — up close and personal, C. Rossiter (Apr), 45

EDUCATION

Getting the price right, S.P. Bandyopadhyay & J.L. Kao (Nov), 47 Mortgaging the future? M.R. Huson, T.W. Scott & H.A. Wier (Sept), 47

FINANCE

Derivative debate, The, M. Blanchette & G.M.D. Livermore (Oct), 40

Business adviser

Addicted to speed, G. Robinson (Dec), 27 Duplicating growth, R. Sproule & C. Carroll (Mar), 35 Plotting your firm's road map, B. Stewart (Oct), 49

Business valuation

Enhancing value, S.R. Cole (Sept), 43 Move up the multiples, S.R. Cole (Jan/Feb), 33

Financial instruments

Fair debate for fair value, I.P.N. Hague (May), 47

Risky introductions, M. Paskell-Mede (Jun/Jul), 34

Legal issues

Flawed proposal, A, M. Paskell-Mede (Sept), 33

Personal financial planning

Lure of speculation, The, A. Johnston (Apr), 41 Numeracy and the stock market. I. Davidson (lun/lul), 35 Reasonable returns, I. Davidson (Jan/Feb), 32 Trustees of prosperity, G. Lyons (Nov), 33 Who's the financial planner? B. Medd & C. Matthews (Sept), 45

GOVERNANCE

Ethics: for real or for show?, A. Arnott Oppen (Dec), 33

PEOPLE MANAGEMENT

Gift of a goal, The, C. Cohen (Nov), 39 No train, no gain, C. Cohen (Sept), 41

PERFORMANCE

Matter of principles, A, J.T. Browne & P-É. Roy (Jan/Feb), 39 Matter of principles, A - Part II, J.T. Browne & P-É. Roy (Oct), 45

Business valuation

Constructing criticism, A.J. Freedman & S.C. Loomer (May), 45 Enhancing value, S. Cole & A. Harington (Sept), 43

Farm management

Jack and the bean counter, I.R. Kinnell (Jun/Jul), 43

Insolvency

Bucking the privacy invasion, M. Starnino (Apr), 47 Can bankruptcy laws be exported?, P. Farkas (Oct), 43

Intangible assets

Pathways to competitive advantage, A. Svendsen, R. Abbott, R. Boutilier & D. Wheeler (Aug), 29

Marketing

Our marketing champion, G. Robinson (Aug), 28

Public sector

Entering uncharted waters, T. Beauchamp (Jan/Feb), 35 Keeping your promise, S. Fox (Nov), 45

TAXATION

Is tax competition harmful?,"A. Szeto (Dec), 29 One size does not fit all, D. Bale (Oct), 51 Sales tax snapshop, C. Kellough & B. Titanich (Nov), 35 When is a sale not a sale?, K.N. Wensley (Sept), 37

Disposition of shares

To the vendor go the spoils, F. Gadoury & A. Léonard (Aug), 37

Expatriate issues

Stock options - minus the pitfalls, D. Moses & M. Tsatas (Jan/Feb), 43

Investment vehicles

Variety pack: choose wisely, G. Katz (May), 38

law

Penalty shots, T. McCann (Apr), 38

Oil & Gas

Most resourceful rules, The, I. Sutherland & D. Van Dyke (Apr), 39

Rules for leasing

Find your partners, J. Jakolev (Mar), 37

Technology

Proof is in the process, The, D. Williams (May), 39

Telecommunications

Tax jungle, The, D. Feist & F. Macfarlane (Jun/Jul), 41

TECHNOLOGY

Caught in the Web. J. Andrews & E. Letain (Dec), 35 Learning to let go, P. Cowan (Nov), 41 Right on time, D. Williams (Sept), 30 Up close and personal, D. Williams (Oct), 53 Assurance services Refinement and its rewards, D. Williams (Jun/Jul), 37

Human Resources

People power, D. Williams (Aug), 31

Marketing

Practice made perfect, D. Williams (Apr), 43

Web applications

Best-brain choices, D. Williams (Jan/Feb), 41

UPFRONT

ASK AN EXPERT

Departing employee: friend or foe? (May), 12 Explaining the etiquette effect (Apr), 18 Five do's and don'ts for 'dressing down' (lan/Feb), 11 Helping to make your dreams come true (Jun/Jul), 12 How long can you talk - without losing your audience? (Aug), 8 How to attract more clients through your website (Sept), 10 Think of your clients first (Oct), 12 Wake-up call for writers, A (Nov), 10 Who are you? (And why it matters) (Mar), 12

BOOK VALUE

(Jun/Jul) 20, (Aug) 12, (Sept) 14, (Oct) 18, (Nov) 16, (Dec) 10

LETTERS

(Jan/Feb) 4, (Mar) 4, (Apr) 4, (May) 5, (Jun/Jul) 4, (Aug) 4, (Sept) 4, (Oct) 4, (Nov) 3, (Dec) 3

NETWATCH

(Jan/Feb) 10, (Mar) 14, (Apr) 20, (May) 14, (Jun/Jul) 13, (Aug) 9, (Sept) 10, (Oct) 10, (Nov) 11, (Dec) 8

NEWS AND TRENDS

Acronym soup (Dec), 8 B2B: look at it this way (Oct), 9 Benefits of SERPs, The (Apr), 15 Big Five confident in spite of change (Jun/Jul), 16 Big men on campus (Sept), 11 Biotechnology boom backup (Jun/Jul), 16 Canada: the magic fifth (Jun/Jul), 14 Canada? Where's that? (Jan/Feb), 12 Canadian technology is tops (Mar), 14 Certain tax dodge, A (Jan/Feb), 12 Cheque is in the mail, The (Sept), 9 Civil penalty protection now available (Apr), 20 Common North American M&A rules (Aug), 10 Computer, heal thyself (Aug), 9 Cross-border M&A shopping (Jan/Feb), 9 Debt debate, The: who has more? (Aug), 10 Divorcing couples engage CAs (Jun/Jul), 13 Dollars and cents of absence, The (Mar), 13 Fighting Net fraud (Oct), 11 Firms commit to global quality standard (May), 12 Fiscal findings: Ontario outranks Oregon (Jun/Jul), 11 Ghosts of parties past (Dec), 9 Goods on going public, The (May), 9 Inside scoop on inpatriates, The (May), 14 MDP alternative stalls in US (Nov), 9 More CA specializations on the way (Dec), 7 New auditor independence rule in place New CICA president, David Smith, takes over in November (Aug), 7 New law on liability (Sept), 12 News about Netfile, The (Apr), 16 No standard view on reporting rules (Oct), 12 Novel approach to teaching (Nov), 11 OSC steps into the GAAP, The (Mar), 12 Recession? What recession? (Jun/Jul), 12 Recruiting with the best (May), 10 Risky gap developing (Oct), 9 Say what? (Sept), 12 Sites unseen (Aug), 7 So, what do you do for a living? (May) 10 Trouble with tech-talk, The (Sept), 9 UFE 2000: Surprise, surprise! (Mar), 11 Virtual reality?, A (Jan/Feb), 10 Walter J. Macdonald Award winners (Sept), 9 What have you done for me lately? (Nov), 12 What women want (Dec), 7 Your consultation is needed (Nov), 9

NUMBERS GAME

(Jan/Feb) 9, (Mar) 11, (Apr) 15, (May) 9, (Jun/Jul) 11, (Aug) 7, (Sept) 9, (Oct) 9, (Nov) 9, (Dec) 7

Bill's excellent adventure: Bill Borger (lan/Feb), 8 CA Survivor: Grant Mowbray (Nov), 8 Gone fishin': Robb Mann and Scott Huffman (Aug), 6 Holy cow!: Douglas Derry (May), 8 In due course: Évangéline Richard (Jun/Jul), 10 Iron will: Jim Molyneux (Dec), 6 Reach for the top: Leo Kelly (Sept), 8 Sporting life, The: Josie Daub (Mar), 10 Tunes 'n' tech: Dave Morley (Oct), 8 You look mahhvelous: Leo Green (Apr), 14

TECHNOVATIONS

(Jan/Feb) 14, (Mar) 16, (Apr) 22, (May) 16, (Jun/Jul) 18, (Sept) 13, (Oct) 16, (Nov) 14

EXPOSURE DRAFTS

(Jan/Feb) 45, (Mar) 44, 45, 46, (Apr) 55, (Aug) 41, 42, 43, 44 (Sept) 53, 54

INDEX OF CONTRIBUTORS

Abbott, R. (and A. Svendsen, R. Boutilier, D. Wheeler) Pathways to competitive advantage (Aug), 29

Anderson, G. Just grin and bear it (Nov), 26 Andrews, D.L. Will Time fly? (Dec), 18 Andrews, J. (and E. Letain) Caught in the Web (Dec), 35

Andrews, J.D. (and S. Freeman) e-lessons learned (Sept), 22 Bale, D. One size does not fit all (Oct), 51

Bandyopadhyay, S.P. (and J. L. Kao) Getting the price right (Nov), 47 Barcelo, Y. Back to business (Sept), 16 Bart, C.K. Who's running the store? (Aug), 22 Batchelor, C. OSC steps into the GAAP, The (Mar), 12

Beauchamp, T. Entering uncharted waters (Jan/Feb), 35

Bellavance, C. Best and the brightest, The (Apr), 2 Clean act to follow, A (Oct), 2 Different world, A (Nov), 2 Governing corporations (Aug), 2 Netting those taxes (Mar), 2 Next boom?, The (May), 2 Serving you better on site (Dec), 2 Technology 2001 (Sept), 2

Top of the list (Jan/Feb), 2 We provide book value (Jun/Jul), 2 Bender, P.U. Who are you? (and why it

matters) (Mar), 12 Bérubé, G. Irish model, The (May), 7

Is our inflation target too tight? (Jun/Jul), 9

Nortel, one year later (Sept), 6 Now's the time to pay (Jan/Feb), 6 One size fits all (Oct), 6 To hedge or not to hedge (Mar), 8 Turbulent times (Dec), 4 Unfinished business (Aug), 5 We must curb speculation (Apr), 12

Who owns these surpluses? (Nov), 6 Blanchette, M. (and G.M.D. Livermore)

Derivative debate, The (Oct), 40 Blizzard, G. Book value: Mothers and Fathers (Jun/Jul), 20

Boutilier, R. (and A. Svendsen, R. Abbott, D. Wheeler) Pathways to competitive advantage

(Aug), 29 Bradshaw, P. (and P. Jackson) Loyal opposition (Sept), 35

Bradshaw, W.A. Eyes wide shut (Jan/Feb), 24 Bradshaw, W.A. (and P. Jackson)

Go fast, slow down (Jan/Feb), 37

Browne J.T. (and P-É. Roy)

Matter of principles, A (Jan/Feb), 39 Matter of principles, A - Part II (Oct), 45 Burdett, R. Book value: Cain & Abel at Work (Oct), 18 Burns, M. 2001 buyer's guide (Sept), 27 Carroll, C. (and R. Sproule) Duplicating growth (Mar), 35 Carroll, J. Netwatch: (Jun/Jul) 13, (Aug) 9, (Sept) 10, (Oct) 10, (Nov) 11, (Dec) 8 Chigbo, O. Dollars and cents of absence. The (Mar), 13 Inside scoop on inpatriates, The (May), 14 X-filers, The (Apr), 24 Cohen, C. Departing employee: friend or foe? (May), 12 Gift of a goal, The (Nov), 39 No train, no gain (Sept), 41 Cole, S. (and A. Harington) Enhancing value (Sept), 43 Cole, S.R. Move up the multiples (Jan/Feb), 33

Cooper, D.J. (and Y. Gendron) Power and the criteria of control (Mar), 33

Côté, M. Big is back! (Oct), 72 Canada's infrastructure crisis (Nov), 72 Curing our healthcare system (Sept), 72 Customer comes first, The (Jun/Jul), 64 Go with the merger flow (Jan/Feb), 64

Should governments intervene? (Aug), 60 Valuable legacy, A (Apr), 72 War against poverty, The (Dec), 60 Who's auditing the auditor? (May), 68

Morning after, The (Mar), 68

Cowan, P. Learning to let go (Nov), 41 Davidson, I. Book value: Tools and Templates (Sept), 14

Numeracy and the stock market (Jun/Jul), 35 Reasonable returns (Jan/Feb), 32

Dutrisac, B. Cultural GAAP, The (May), 18 Ewens, J. Helping to make your dreams come true (Jun/Jul), 12

Farkas, P.P. Book value: Debt Management (Dec), 10

Can bankruptcy laws be exported? (Oct), 43 Feist, D. (and F. Macfarlane)

The tax jungle (Jun/Jul) 41 Fox, S. Keeping your promise (Nov), 45

Freedman, A.J. (and S.C. Loomer) Constructing criticism (May), 45

Freeman, S. (and J.D. Andrews) e-lessons learned (Sept), 22

Gadoury, F. (and A. Léonard) To the vendor go the spoils (Aug), 37

Gendron, Y. (and D.J. Cooper) Power and the criteria of control (Mar), 33

Green, L. Five do's and don'ts for 'dressing down' (lan/Feb), 11

Greene, A.M. Acronym soup (Dec), 8 B2B: look at it this way (Oct), 9 Big Five confident in spite of change (Jun/Jul), 16 Big men on campus (Sept), 11 Bill's excellent adventure (Jan/Feb), 8 Canada: the magic fifth (Jun/Jul), 14 Canada? Where's that? (Jan/Feb), 12 Recruiting with the best (May), 10 Testing the medal (Apr), 30 Virtual reality?, A (Jan/Feb), 10 Grimsmo, I. Sites should trade style for substance (Sept), 10 Hague, I.P.N. Fair debate for fair value (May), 47 Hally, S. From boys club to culture club (Aug), 14 Harington, A. (and S. Cole) Enhancing value (Sept), 43 Hayman, B. Out of the shadows (Oct), 47 Heffernan, M. Book value: Employee Share Ownership Plans (Nov), 16 Huson, M.R. (and T.W. Scott and H.A. Wier) Mortgaging the future? (Sept), 47 Jackson, P. Fine line, The (May), 43 Jackson, P. (and P. Bradshaw) Loyal opposition (Sept), 35 Jackson, P. (and W.A. Bradshaw) Go fast, slow down (Jan/Feb), 37 Jakolev, J. Find your partners (Mar), 37 Jeffreys, D. (and J. Kirkwood) Update on offerings (Dec), 24 Johnston, A. Lure of speculation, The (Apr), 41 Kao, J.L. (and S.P. Bandyopadhyay) Getting the price right (Nov), 47 Katz, G. Variety pack: choose wisely (May), 38 Kaya, C. How long should vou talk? (Aug), 8 Kellough, C. (and B. Titanich) Sales tax snapshot (Nov), 35 Kinnell, I.R. Jack and the bean counter (Jun/Jul), 43 Kirkwood, J. (and D. Jeffreys) Update on offerings (Dec), 24 Kirkwood, J.M.M. Timely guidance (Aug), 35 Lavoie, Éric (and G. Leclerc) Keeping your hands clean (Oct), 35 Leclerc, G. (and É. Lavoie) Keeping your hands clean (Oct), 35 Leduc, L. Measuring social responsibility (Aug), 33 Léonard, A. (and F. Gadoury) To the vendor go the spoils (Aug), 37 Letain, E. (and J. Andrews) Caught in the Web (Dec), 35 Lewandowski, R. Mr. Turnaround (Jun/Jul), 28 Net tax nightmare, The (Mar), 18 Lindsay, H. Power of the question, The (Jun/Jul), 39 Livermore, G.M.D. (and M. Blanchette) Derivative debate, The (Oct), 40 Loomer, S.C. (and A.J. Freedman) Constructing criticism (May), 45 Lowe, S. Think of your clients first (Oct), 12

The tax jungle (Jun/Jul), 41 Mark, K. Book value: Great Expectations Masson, L. Explaining the etiquette effect (Apr), 18 Matthews, C. (and B. Medd) Who's the financial planner? (Sept), 45 McCann, T. Penalty shots (Apr), 38 McLaughlin, P. Greasy money (Oct), 26 Spin cycle, The (Oct), 20 McLaughlin, P. (and A. Stewart) Dirt on dot.cons, The (Jun/Jul), 22 McMahon, J. 10 steps to effective cost management (May), 34 Medd, B. (and C. Matthews) Who's the financial planner? (Sept), 45 Middlemiss, J. Book value: From the Trenches (Oct), 18 Gene counters, The (May), 26 Is it R.I.P. for MDPs? (Mar), 26 New auditor independence rule in place (Apr), 16 Moses, D. (and M. Tsatas) Stock options minus the pitfalls (Jan/Feb), 43 Munday, B. Hold that Tiger! (Nov), 18 Iron will (Dec), 6 Oppen, A. Arnott Ethics: for real or for show? Paglia, P. Book value: XML (Aug), 12 Paskell-Mede, M. Avoiding liability (Jan/Feb), 29 Fair shares (Nov), 31 Flawed proposal, A (Sept), 33 Risky introductions (Jun/Jul), 34 Pulfer, R. Ghosts of parties past (Dec), 9 Reach for the top (Sept), 8 Rabinovitch, I. Tech the halls (Dec), 12 Technovations: (Jan/Feb) 14, (Mar) 16, (Apr) 22, (May) 16, (Jun/Jul) 18, (Sept) 13, (Oct) 16, (Nov) 14 Top ten tech issues for 2001, The (Ian/Feb), 16 Rambow, K. Wake-up call for writers, A (Nov), 10 Robinson, G. Addicted to speed (Dec), 27 Our marketing champion (Aug), 28 Rose, J. Managing risks for success (Mar), 32 Rossiter, C. Risk culture - up close and personal (Apr), 45 Roy, P-É. (and J.T. Browne) Matter of principles, A (Jan/Feb), 39 Matter of principles, A - Part II (Oct), 45 Satov, T. Biotechnology boom backup (Jun/Jul), 16 CA Survivor (Nov), 8 Civil penalty protection now available Computer, heal thyself (Aug), 9 Divorcing couples engage CAs (Jun/Jul), 13 Fighting Net fraud (Oct), 11

Gone fishin' (Aug), 6

Holy cow! (May), 8 MDP alternative stalls in US (Nov), 9 New law on liability (Sept), 12 News about Netfile, The (Apr), 16 No standard view on reporting rules (Oct), 12 Novel approach to teaching (Nov), 11 You look mahhvelous (Apr), 14 Scott, T.W. (and M.R. Huson and H.A. Wier) Mortgaging the future? (Sept), 47 Scroppo, F. Book value: Reclaiming the Fire (Sept), 14 Sheehy, D. (and G. Trites) Netwatch: (Jan/Feb) 10, (Mar) 14, (Apr) 20, (May) 14 Shoesmith, J. Book value: Financial Planner's Guide to Moving Your Practice Online (Dec), 10 Book value: Get a (Digital) Life (Nov), 16 Book value: It's Your Move (Aug), 12 So, what do you do for a living? (May), 10 Tunes 'n' tech (Oct), 8 Sproule, R. (and C. Carroll) Duplicating growth (Mar), 35 Starnino, M. Bucking the privacy invasion (Apr), 47 Stewart, A. (and P. McLaughlin) Dirt on dot.cons, The (Jun/Jul), 22 Stewart, B. Firm plan for winning clients, A (May), 41 Plotting your firm's road map (Oct), 49 Sutherland, I. (and D. Van Dyke) Most resourceful rules, The (Apr), 39 Svendsen, A. (and R. Abbott, R. Boutilier & D. Wheeler) Pathways to competitive advantage (Aug), 29 Szeto, A. Is tax competition harmful? (Dec), 29 Titanich, B. (and C. Kellough) Sales tax snapshot (Nov), 35 Trites, G. (and D. Sheehy) Netwatch: (Jan/Feb) 10, (Mar) 14, (Apr) 20, (May) 14 Tsatas, M. (and D. Moses) Stock options - minus the pitfalls (Jan/Feb), 43 Valois, H. In due course (Jun/Jul), 10 Van Dyke, D. (and I. Sutherland) Most resourceful rules, The (Apr), 39 Waterson, S. Foreign exchange, domestic distress (Mar), 39 Wensley, K.N. When is a sale not a sale? (Sept), 37 Wheeler, D. (and A. Svendsen, R. Abbott and R. Boutilier) Pathways to competitive advantage (Aug), 29 Wier, H.A. (and M.R. Huson and T.W. Scott) Mortgaging the future? (Sept), 47 Williams, D. Best-brain choices (Jan/Feb), 41 People power (Aug), 31 Practice made perfect (Apr), 43 Proof is in the process, The (May), 39 Refinement and its rewards (Jun/Jul), 37 Right on time (Sept), 30 Up close and personal (Oct), 53 Williams, N. Sporting life, The (Mar), 10

Lyons, G. Trustees of prosperity (Nov), 33

Macfarlane, F. (and D. Feist)

